

Suggestions for Appearance Idaho State Board of Tax Appeals

The Board of Tax Appeals (the Board) is an independent state agency not subject to the control of the State Tax Commission or Idaho counties. The Board consists of three citizen Board Members appointed by the Governor to act as an impartial and quasi-judicial tax tribunal.

Board hearings are recorded and each case is considered separately. The final decision is based on law, testimony, evidence presented at hearing and any other information contained within the official record. Typically one Board Member or a staff Hearing Officer presides at hearing.

The Presiding Officer conducts an administrative hearing that is less formal than a full court trial. The procedure is orderly with controlled discussion. The party filing the appeal is termed "Appellant" and the party answering the appeal is the "Respondent." At hearing, Appellant's case is presented first without interruption. Respondent's case is then presented without interruption. Both parties are allowed time for questions and to make a final closing statement.

Parties typically present their own case but may choose to be represented by an Idaho licensed attorney.

The hearing is normally the best opportunity to present the evidence and documentary material supporting your case. **There is no requirement to pre-file exhibits** unless you receive a written order to do so from the Board. Both parties should be prepared to present their full case at hearing.

Please bring three (3) copies of each exhibit, one each for the Appellant, the Respondent, and the Presiding Officer. You may bring as exhibits a written narrative of your presentation, maps, photographs, letters, comparable sales information, or other materials to support your case. When available, comparable sales information should include date of sale, full sale price, sale conditions (motivation), a legal description (location), land and improvement sizes and features, and other property characteristics at the time of sale like physical condition. Differences and similarities between the subject property and the compared sale properties should be noted and discussed.

Please remember all written communication with the Board must also be sent to (served) on the other party at the same time the original is filed. The filed material must contain a statement indicating service on the other party. A simple "cc:" notation will suffice or a certificate of service.

If an appeal is settled, or the Appellant wishes to withdraw an appeal, please contact the Board as soon as possible at **208-334-3354** or **Board of Tax Appeals, P.O. Box 83720, Boise, Idaho, 83720-0088**.

Most hearings are scheduled within 90 days of the Board receiving and acknowledging the appeal. All parties are notified in writing of the date, time and place for the hearing. If you have procedural questions, please contact the Board at the telephone number above.